

GENERAL INSTRUCTIONS FOR FILING A REPORT OF CHANGE (ROC) FORM**IRS ADJUSTMENT ONLY****REPORT OF CHANGE GENERAL INSTRUCTIONS FOR ALL YEARS**

WHO MUST FILE	New Hampshire Report of Change form(s) must be filed when Internal Revenue Service has notified you of a change they made to your federal return.																					
WHEN TO FILE	Pursuant to RSA 77:24-b and 77-A:10, a Report of Change must be filed with the department no later than 6 months from receipt of a final determination of adjustments from the Internal Revenue Service.																					
WHAT YOU WILL NEED	<p>To file a report of change you will need to obtain:</p> <ul style="list-style-type: none">• The IRS form reporting the change;• The appropriate New Hampshire Report of Change form(s) for each taxable period; and• A copy of your NH and federal return as originally filed. <p>A complete return with all applicable forms and schedules must be filed. Each return must be complete including original signatures in ink. Incomplete returns will not be accepted.</p>																					
WHERE TO FILE	Your completed Report of Change form(s) along with the IRS form reporting the change and a copy of any changed federal forms or schedules must be mailed within 6 months to: Department of Revenue Administration, Document Processing Division, PO Box 2035, Concord, NH 03302-2035.																					
FILLING OUT THE FORM(S)	When completing the Report of Change form you should follow the line-by-line instructions using the changed numbers as reported to you in the final determination you received from the IRS or the numbers filed with your original return if they were not changed.																					
CALCULATING INTEREST	<p>Interest is calculated on the balance of tax due from the original due date of the return to the date paid at the rate listed below. (Interest due = tax due x number of days x daily rate decimal equivalent.)</p> <table><thead><tr><th>PERIOD</th><th>RATE</th><th>DAILY RATE DECIMAL EQUIVALENT</th></tr></thead><tbody><tr><td>1/1/2003 - 12/31/2003</td><td>8%</td><td>.000219</td></tr><tr><td>1/1/2002 - 12/31/2002</td><td>9%</td><td>.000247</td></tr><tr><td>1/1/2001 - 12/31/2001</td><td>11%</td><td>.000301</td></tr><tr><td>1/1/1999 - 12/31/2000</td><td>10%</td><td>.000274</td></tr><tr><td>1/1/1998 - 12/31/1998</td><td>11%</td><td>.000301</td></tr><tr><td>Prior to 1/1/1998</td><td>15%</td><td>.000411</td></tr></tbody></table>	PERIOD	RATE	DAILY RATE DECIMAL EQUIVALENT	1/1/2003 - 12/31/2003	8%	.000219	1/1/2002 - 12/31/2002	9%	.000247	1/1/2001 - 12/31/2001	11%	.000301	1/1/1999 - 12/31/2000	10%	.000274	1/1/1998 - 12/31/1998	11%	.000301	Prior to 1/1/1998	15%	.000411
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NEED FORMS	Forms may be obtained from our web site at www.state.nh.us/revenue or by calling our forms line at (603) 271-2192.																					
NEED HELP	Should you need assistance filling out the forms you can call (603) 271-3400.																					

REPORT OF CHANGE FORMS FOR 1994 TO PRESENT

BUSINESS TAX	To report a change for years 1994 to present file a separate Form ROC-BT-SUM for each year you are reporting a change.
I & D TAX	To report a change to your Interest and Dividends Tax return for years 1994 to present, file a separate Form ROC-DP-10 for each year you are reporting a change.

REPORT OF CHANGE FORMS FOR 1993

BUSINESS TAXES	<p>To report a change to your Business Tax return(s) for 1993, you must file a combination of two different forms based on your business entity type as follows:</p> <p>Corporations and Combined filers must file a 1993 Form ROC-BET-LNG and a Form ROC-NH-1120</p> <p>Partnerships must file a 1993 Form ROC-BET-LNG and a Form ROC-NH-1065</p> <p>Fiduciaries must file a 1993 Form ROC-BET-LNG and a Form ROC-NH-1041</p> <p>Proprietorships must file a 1993 Form ROC-BET-PROP and a 1993 Form ROC-NH-1040</p>
I & D TAX	To report a change to your Interest and Dividends Tax return for 1993, file a separate report of change Form DP-87A for each year you are reporting a change.

REPORT OF CHANGE FORMS FOR 1992 AND PRIOR YEARS

BUSINESS TAX	<p>To report a change to your Business Tax return(s) for 1992 or prior years, you must file a separate Form ROC-DP-87 or ROC-DP-87C for each year you are reporting a change.</p> <p>Use Form ROC-DP-87C for Corporations or Combined filers.</p> <p>Use Form ROC-DP-87 if you are a Partnership, Proprietorship or Fiduciary.</p>
I & D TAX	To report a change to your Interest & Dividends Tax return(s) for 1992 or prior years, you must file a Form ROC-DP-87A for each year you are reporting a change.